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TENTATIVE PROCEDURE FOR ACCRUING COST FOR  
CLASS A AND B STATIONS

1. Effective January 1960, the following procedures will be used to establish accruals for Class A and B Stations:

- a. General

Accrued cost for Class A and B stations will be established gradually beginning January 1960 by using each station's expenses for the month covered by the accounting as the basis for the accruals. Accruals for all stations will not be established at one time but only as station accountings are recorded; therefore, if there is a lag in receiving and processing station accountings, it may require two or more months to establish accrued cost for all stations.

- b. Responsibility

- (1) Accounts Branch - Voucher Review Unit

The Voucher Review Unit of the Accounts Branch will be responsible for the recording and controlling of station accruals and the following action will be taken:

- (a) Arrange for the station code number to be punched into each station expense card.
    - (b) Establish and maintain a control sheet for each station as to status of its accrued cost.
    - (c) Develop in collaboration with MRD, appropriate "document" for notification of the preparation of accrual cards and reversal of accrual cards.

- (2) Machine Records Division

The appropriate Unit of Machine Records Division will be responsible for the Machine Operating Procedure and filing of the accrued cost cards. Likewise, will collaborate with the Voucher Review Unit in developing an appropriate instruction "document."

- c. General Procedure

The full details of the procedure will be worked out by the Voucher Review Unit and appropriate representatives of the Machine Records Division.

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- (1) Expense cards processed in connection with each station accounting will be reproduced 80-80 with exception of accounting period and voucher number. Listing prepared from these cards will be forwarded to Voucher Review Unit.
- (2) The reproduced cards in c(1) above will have "gang punched" the applicable months identification for which the accrual represents and the voucher number for the accrual as directed by the Voucher Review Unit.
- (3) The cards in c(2) above after operation will go into regular processing for Daily Distribution Journal.
- (4) When a subsequent station accounting is processed, steps in c(1), (2), and (3) above will be followed and the Voucher Review Unit will request (with Voucher developed in 1c) that accrual cards for month of \_\_\_\_\_ be reversed and such reversed cards be included in Daily Distribution Journal.

d. Example

Station Voucher XYZ for September is being processed in December requires that accrual cost cards be prepared for October, November and December.

(1) October Accounting Processed in January

- (a) October accrual cost cards will be reversed.
- (b) January accrual cost cards will be prepared from October expense cards.

(2) October Accounting not Processed in January

The Voucher Review Unit will review Control record and make the above determination and will request the Machine Records Division to pull stations XYZ accrual cards for December and these cards will be processed as in c(1), (2), (3), and (4) above.

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